



# NASA Financial Management Manual

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## **FMM 9340 CENTER FISCAL ACTIVITY REPORTS**

## **FMM 9341 GENERAL LEDGER ACCOUNTS SYSTEM (GLAS)**

### **9341-1 GENERAL**

This section sets forth instructions for the monthly reporting of Center financial data contained in the general ledger accounts prescribed by FMM 9220. The data will provide the Director, Financial Management Division, NASA Headquarters, with the information needed for consolidated Agency reporting to the Office of Management and Budget, the Department of the Treasury, the annual report to the Head of the Agency on Certified Appropriation Balances, as required by Section 1311 of Public Law 663, 83rd Congress, as amended, and such other reports, reconciliation's or analyses which may be required.

### **9341-2 SYSTEMS COVERAGE**

General ledger account records submitted by Centers reflecting end of period balances will be at the appropriation, fund, or other specified level, and will cover all NASA assets, liabilities, funds, equity, revenues and costs.

### **9341-3 REQUIREMENTS**

#### **a. REPORTING RECORDS**

- (1) Center data shall be reported via remote telecommunications equipment. The data will be validated and balanced by Headquarters computer edits before acceptance.
- (2) Records transmitted by means other than remote input will require the application of special programmed edits at the Center level. Approval of alternative techniques must be obtained from NASA Headquarters, Code BFB.

#### **b. RECORD ELEMENTS (DEFINITIONS AND/OR REFERENCES)**

- (1) Account Number. These are the agencywide general ledger account numbers prescribed for use by NASA Centers. See FMM 9220 for the applicable account numbers and related definitions.
- (2) Appropriation Symbol. This is the official symbol assigned by the Department of the Treasury. See FMM 9652-4 for a list of designated symbols assigned to NASA.



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- (3) Excluding Reimbursable or Reimbursable. This is a one-position code used in the GLAS system to separate reimbursable funded activity from direct funded appropriation activity.

E = Excluding Reimbursable

R = Reimbursable

- (1) Program Year (PY). This is a four-position code to identify the program year in which the funds are authorized.
- (2) Government or Non-Government. This is a one-position designator to provide for separate identification of U.S. Government transactions.

G = Government

N = Non-government

If code is equal to G, a two position partner code will be required. If code is equal to N, the partner code will be 00.

- (1) Method of Authorization (MOA)/ Partner Codes. This element identifies the recipient or issuer of intra-NASA transfer activity, involving fixed assets and resources authority. The appropriate two-position Accounting Center Number (AIN) as specified in FMM 9121-51 is used for this purpose. This element also involves a two-position partner code, which identifies proprietary account activity with other federal government agencies as assigned by Volume 1 Treasury Financial Manual (TFM) 2-4000.
- (2) Transfers of Property Issued or Received. This element identifies whether the transactions for account 3810 are issues (I) or receipts (R).
- (3) Receipt or Fund Symbol. This element is the official symbol assigned by the Department of the Treasury. See FMM 9652-4 for a list of symbols to be used when required.
- (4) Grants or Contracts. This is a one-position designator for Account 1430, Advances to Grantees and Contractors, to separate the two types of efforts.

G = Grants

C = Contracts

- a. **SPECIAL REPORTING INSTRUCTIONS.** The balance of accounts 3720, 3730, 3740 and 3750 will not change during fiscal year operations but as part of the post-closing effort.



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- b. **DATA VALIDATION.** The data submitted will reflect the Center general ledger accounts supported by such subsidiary records as have been necessary to execute consistent accounting practice or response to reporting requirements. The record elements required for each account number are included in FMM Appendix 9341-3A. Verification procedures incorporated into the on-line system will include validation of record elements. The following account tests will be administered at the appropriation symbol and program year levels as applicable:

$$\begin{aligned}
 &1019 + 3219 = 3239+3259 \\
 &1170 = 2250 \\
 &3501+7315=2019+2029+2230+2235+8110 \\
 &3420+3430=1110+1120+1190+2090 \\
 &3410 + 3420 + 3430 = 3450 \\
 &1010 + 1016 + 1050 + 1070 + \\
 &1080 + 14xx + 3210 = 3220 + 3230 + 3231 + 3232 + 3240 + 3250+2310 \\
 &3220 + 3231 + 3450 = 3210
 \end{aligned}$$

Year-End Post Closing Agreement of Balances Formula:

$$\begin{aligned}
 &3501=2019+2029+2230+2235 \\
 &3720=3230+3240+3250-20X0 \\
 &3740=1130+1139+1140+1149 \\
 &3750 = 3230 + 3240 + 3250 - 20X0 \\
 &3730 = 1210 + 1220 + 1230 - 1239 + 1300 + 1511 + 1521 + 1531 + \\
 &1541+ 1550 + 1611+ 1621+ 1631 + 1641 + 1650 + 1700 + \\
 &1940 +1960 + 1970 + 1980 - 2270 + 5120 + 5220 + \\
 &5420 + 5520 +5140 + 5240 + 5440 + 5540 + 7120 + \\
 &7220 + 7320 +7420 + 7140 + 7240 + 7340 + 7440+7820+7920 \\
 &+7840+7940
 \end{aligned}$$

Note: Use absolute value in calculation if the account balance is in accordance with FMM 9221.

## 9341-4 SUBMISSION

- a. **DUE DATES.**

General ledger account data will be submitted monthly, no later than the 10th working day of the month following the month being reported. The due date for the September 30 pre-closing and post-closing reports will be published annually in FMM Appendix 9391-1A.

- b. **METHOD OF TRANSMISSION.**

Account balance records will be transmitted by remote telecommunications equipment in accordance with the instructions contained in the General Ledger Accounts System (GLAS) User's Guide. Alternate methods of communication may be arranged with Headquarters, Code BFB.



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## **9341-3A General Ledger - Center Input Criteria**

| <b>Acct. No.</b> | <b>Approp. Symbol</b> | <b>Excluding Reimb. or Reimb</b> | <b>Program Year</b> | <b>Govern. or Non-Govern.</b> | <b>Method of Auth./ Partner Code</b> | <b>Trans. Issued or Rec'vd</b> | <b>Receipt or Fund Symbol</b> | <b>Trust Fund Symbol</b> | <b>Grants or Contract</b> |
|------------------|-----------------------|----------------------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------|-------------------------------|--------------------------|---------------------------|
| 1010             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1011             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 1015             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1016             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 1017             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 1019             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1040             |                       |                                  |                     | M                             | M                                    |                                | M                             |                          |                           |
| 1050             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1060             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 1065             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1066             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1080             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1095             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 1110             | M                     | S                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 1119             | M                     | S                                | R                   | M                             | M                                    |                                |                               |                          |                           |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 1120      | M              | S                         | R            | M                      | M                             |                         |                        |                   |                    |
| 1129      | M              | S                         | R            | M                      | M                             |                         |                        |                   |                    |
| 1130      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1139      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 1140      | M              | M                         | R            |                        |                               |                         |                        | T                 |                    |
| 1149      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 1150      |                |                           |              | M                      | M                             |                         | M                      |                   |                    |
| 1158      |                |                           |              | M                      | M                             |                         | M                      |                   |                    |
| 1159      |                |                           |              | M                      | M                             |                         | M                      |                   |                    |
| 1160      | M              |                           | R            | M                      | M                             |                         | M                      |                   |                    |
| 1170      |                | S                         |              | M                      | M                             |                         | M                      |                   |                    |
| 1180      | M              | M                         | R            |                        |                               |                         |                        | T                 |                    |
| 1190      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1210      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1220      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1230      | M              |                           | R            |                        |                               |                         |                        |                   |                    |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 1239      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1300      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1410      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1420      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1430      | M              | M                         | R            | M                      | M                             |                         |                        | T                 | M                  |
| 1440      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1490      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 1511      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1521      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1531      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1541      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1550      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1611      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1621      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1631      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 1641      | M              |                           | R            |                        |                               |                         |                        |                   |                    |



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|----------------------|---------------------------|--|-------------------------|--|--|--|---------------------------------------|----------------------------------|-------------------------------|
| 1650                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 1700                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 1940                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 1960                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 1970                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 1980                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 2010                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2019                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2020                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2029                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2030                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2040                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2050                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2070                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2080                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 2090                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |





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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 2210      |                |                           |              | M                      | M                             |                         | M                      |                   |                    |
| 2230      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 2235      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 2250      |                | S                         |              | M                      | M                             |                         | M                      |                   |                    |
| 2260      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 2270      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 2280      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 2290      | M              | M                         | R            |                        |                               |                         |                        | T                 |                    |
| 2310      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 2690      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 2920      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 2990      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 3110      | M              | S                         | R            |                        |                               |                         |                        |                   |                    |
| 3131      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3132      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3150      | M              |                           | R            |                        |                               |                         |                        |                   |                    |



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|------------------|-----------------------|----------------------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------|-------------------------------|--------------------------|---------------------------|
| 3210             | M                     | S                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3219             | M                     | M                                | R                   |                               |                                      |                                |                               |                          |                           |
| 3220             | M                     | S                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3230             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3231             | M                     | M                                | R                   |                               |                                      |                                |                               |                          |                           |
| 3232             | M                     | M                                | R                   |                               |                                      |                                |                               |                          |                           |
| 3239             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3240             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3250             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3259             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3260             | M                     | M                                | R                   |                               |                                      |                                |                               | T                        |                           |
| 3270             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 3280             | M                     |                                  | R                   |                               |                                      |                                |                               | T                        |                           |
| 3410             | M                     | S                                | R                   |                               |                                      |                                |                               |                          |                           |
| 3420             | M                     | S                                | R                   |                               |                                      |                                |                               |                          |                           |
| 3430             | M                     | S                                | R                   |                               |                                      |                                |                               |                          |                           |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 3440      | M              | S                         | R            | M                      | M                             |                         |                        |                   |                    |
| 3450      | M              | S                         | R            |                        |                               |                         |                        |                   |                    |
| 3501      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 3610      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 3620      | M              | M                         | R            |                        | M                             |                         |                        |                   |                    |
| 3630      | M              | M                         | R            |                        | M                             |                         |                        |                   |                    |
| 3640      | M              | M                         | R            |                        |                               |                         |                        |                   |                    |
| 3720      |                |                           |              |                        |                               |                         |                        | T                 |                    |
| 3730      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3740      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3750      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3810      | M              |                           | R            |                        | M                             | M                       |                        |                   |                    |
| 3815      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3820      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 3830      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 4110      |                |                           | R            | M                      | M                             |                         | M                      |                   |                    |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 4120      | M              |                           | R            | M                      | M                             |                         |                        |                   |                    |
| 4130      |                |                           | R            | M                      | M                             |                         | M                      |                   |                    |
| 4140      | M              | M                         | R            | M                      | M                             |                         |                        | T                 |                    |
| 4150      | M              |                           | R            |                        |                               |                         | M                      |                   |                    |
| 4160      | M              |                           | R            |                        |                               |                         | M                      |                   |                    |
| 5110      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5116      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5120      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5130      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5140      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5150      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5160      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5170      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5180      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5190      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5210      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 5216      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5220      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5230      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5240      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5250      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5260      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5310      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5316      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5320      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5330      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5340      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5350      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5360      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5370      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5390      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5410      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |



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|----------------------|---------------------------|--|-------------------------|--|--|--|---------------------------------------|----------------------------------|-------------------------------|
| 5416                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5420                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5430                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5440                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5450                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5460                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5470                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5480                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5490                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5510                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 5516                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5520                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5530                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5540                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5550                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 5560                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 5570      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5590      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 5700      |                |                           |              |                        |                               |                         |                        | T                 |                    |
| 5720      | M              |                           | R            | M                      | M                             |                         |                        |                   |                    |
| 5730      | M              |                           | R            | M                      | M                             |                         |                        |                   |                    |
| 5810      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5820      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5830      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5840      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5850      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5860      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5870      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5880      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5890      |                |                           | R            | M                      | M                             |                         |                        |                   |                    |
| 5895      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 5896      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 5900      |                |                           | R            | M                      | M                             |                         | M                      |                   |                    |
| 5990      |                |                           | R            | M                      | M                             |                         | M                      |                   |                    |
| 6210      |                |                           |              |                        |                               |                         | M                      |                   |                    |
| 6220      |                |                           |              |                        |                               |                         | M                      |                   |                    |
| 6310      | M              |                           | R            | M                      | M                             |                         | M                      |                   |                    |
| 7110      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 7116      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7120      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7130      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7140      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7150      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7160      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7170      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7180      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7190      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7210      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |





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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 7216      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7220      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7230      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7240      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7250      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7260      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7270      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7280      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7290      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7310      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 7315      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7316      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7320      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7330      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7340      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7350      | M              |                           | R            |                        |                               |                         |                        |                   |                    |



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|-----------|----------------|---------------------------|--------------|------------------------|-------------------------------|-------------------------|------------------------|-------------------|--------------------|
| 7360      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7370      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7380      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7390      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7410      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 7416      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7420      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7430      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7440      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7450      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7460      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7510      |                |                           |              |                        |                               |                         |                        | M                 |                    |
| 7519      |                |                           |              |                        |                               |                         |                        | M                 |                    |
| 7600      | M              |                           | R            |                        |                               |                         |                        |                   |                    |
| 7610      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |
| 7620      | M              | M                         | R            | M                      | M                             |                         |                        |                   |                    |



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|------------------|-----------------------|----------------------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------|-------------------------------|--------------------------|---------------------------|
| 7630             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7640             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7650             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7660             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7670             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7680             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7690             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7695             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7696             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7810             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |
| 7816             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 7820             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 7830             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 7840             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 7850             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 7860             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |



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| <b>Acct.<br/>No.</b> | <b>Approp.<br/>Symbol</b> | <b>Excluding<br/>Reimb. or<br/>Reimb</b> | <b>Program<br/>Year</b> | <b>Govern.<br/>or Non-<br/>Govern.</b> | <b>Method<br/>of Auth./<br/>Partner<br/>Code</b> | <b>Trans.<br/>Issued or<br/>Rec'vd</b> | <b>Receipt<br/>or Fund<br/>Symbol</b> | <b>Trust<br/>Fund<br/>Symbol</b> | <b>Grants or<br/>Contract</b> |
|----------------------|---------------------------|--|-------------------------|--|--|--|---------------------------------------|----------------------------------|-------------------------------|
| 7870                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7880                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7890                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7910                 | M                         | M  | R                       | M                                      | M  |  |                                       |                                  |                               |
| 7916                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7920                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7930                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7940                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7950                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7960                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7970                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |
| 7980                 | M                         |  | R                       |  |  |  |                                       |                                  |                               |



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|------------------|-----------------------|----------------------------------|---------------------|-------------------------------|--------------------------------------|--------------------------------|-------------------------------|--------------------------|---------------------------|
| 7990             | M                     |                                  | R                   |                               |                                      |                                |                               |                          |                           |
| 8110             | M                     | M                                | R                   | M                             | M                                    |                                |                               |                          |                           |

K = Only account number needed

M = Mandatory

S = Reimbursable only

T = Mandatory for 80X8978, 80X8980, 80X8550, and 80X8977

R = Mandatory for appropriation symbols 80C0103, 80C0105, 80C0107, 80C0108, 80C0109, 80X0105, 80X0107, 80X0108, 80X0110, 80X0111, and 80X0112.



# NASA Financial Management Manual

## **FMM 9342 STATEMENT OF TRANSACTIONS, (SF 224)**

### **9342-1 GENERAL**

This section sets forth the procedures for the preparation and submission of the Statement of Transactions, Standard Form 224, to the Department of the Treasury.

### **9342-2 SYSTEMS COVERAGE**

This system applies to all NASA Centers.

### **9342-3 AUTHORITY**

Treasury Fiscal Requirements Manual (TFRM) Volume I, Part 2, Chapter 3300.

### **9342-4 BASIS FOR PREPARATION**

The preparation of the SF 224 is based upon vouchers paid, voucher deduction documents, collections received for deposit on SF 215's (Deposit Ticket) net of any SF 5515's (Debit Voucher) documents, Letter Of Credit drawdowns, and payments to other Government Agencies on SF 1081's.

### **9342-5 REQUIREMENTS**

SF 224's will be submitted to the Department of the Treasury via an on-line data entry system utilizing the Automated SF 224 User's Guide supplied by Treasury. Each Center Agency location code (ALC) will be assigned a password that will be used to access the system. The system performs edits to ensure the appropriation, fund, and receipt accounts entered are valid as prescribed in the Department of the Treasury manual entitled, Federal Account Symbols and Titles (FAST) (see TFM, Volume 1, Part 2, Chapter 1500, Appendix No. 1). The system also calculates and verifies that the total of the detail amounts entered equals the total submitted at the end of the report. Access to the Treasury system can be obtained from the Director, Financial Management Division, Code BFB, NASA Headquarters.

Preparation of the data for submission to the Department of the Treasury will be done in the following manner.



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## SF 224 STATEMENT OF TRANSACTIONS

### (1) SECTION I, CLASSIFICATION OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION, FUND, AND RECEIPT ACCOUNT.

This section classifies amounts by appropriation, fund or receipt account, which represent all documents which have been paid by the Department of the Treasury and actual collections received during the month for deposit on SF 215, "Deposit Ticket" net of any SF 5515, "Debit Voucher" documents.

#### (a) Column (1) - Appropriation, Fund or Receipt Account.

In this column, the established symbol of the appropriation, fund, or receipt account will be shown for which transactions are being reported. The symbols will be listed in the following order.

- 1 Appropriations will be listed in numeric order according to the last four digits of the account symbol (see FMM 9652). Within each four-digit symbol, the program years will be listed showing the No-Year first, then working forward with the current year last.
- 2 Deposit funds will be listed next in numeric order according to the last four digits of the account symbol (see FMM 9652).
- 3 Trust funds will be listed next in numeric order, according to the last four digits of the account symbol (see FMM 9652).
- 4 Receipt accounts will be listed next in numeric order according to the last four digits of the account symbol (see FMM 9652).
- 5 Other agencies appropriation, fund, and receipt accounts that NASA credits or charges will be listed last in numeric order using the entire account symbol (i.e., Army payroll at Ames). **The use of this procedure is limited to situations approved by Headquarters Code BFB.**

#### (b) Column (2) - Receipts and Collections Credited to Appropriation or Fund Accounts.

The following types of transactions will be included in this column.

- 1 All receipt account transactions will be included net of any uncollectible check items or adjustment transactions. Other agencies' receipt account charges and credits should also be included in this column, along with all reimbursable collections. Refunds of payments made in prior fiscal years, cancelled or returned checks originally issued in prior fiscal years, and corrections of errors made in prior fiscal years.



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- 2 The collections received during the month, net of any adjustments, should be included for the following types of accounts:
  - a. "F" Clearing Accounts;
  - b. Revolving Fund Accounts in 4000 to 4900, and 8400 to 8499 series;  
and
  - c. Trust Fund accounts.
  - d. Deposit Fund Accounts.

**(b) Column (3) - Gross Disbursements.**

The following types of transactions will be included in this column.

- 1 Gross disbursements for Appropriation Fund accounts based on documents paid by the Treasury Regional Disbursing Offices (RDO) and adjustments, including OPAC activity charging NASA and crediting other Government agencies. Refunds of payments made in the current fiscal year, cancelled or returned checks originally issued in the current fiscal year, and other corrections of errors made in the current fiscal year are the only exceptions in which collections are to be netted against gross disbursements.
- 2 Gross disbursements incurred during the month, net of any adjustments, should be included for the following types of accounts:
  - a. "F" Clearing Accounts;
  - b. Revolving Fund Accounts in 4000 to 4499 and 8400 to 8499 series;  
and,
  - c. Trust Fund Accounts.

**(b) Column (2) and (3).** A credit symbol (CR) will be shown in column (2) whenever the net amount for an account symbol represents an excess of debit vouchers and other charges over collections and other credit documents. A credit symbol (CR) will be shown in column (3) whenever the net amount for an account symbol represents an excess of collections and other credit documents over debit vouchers and other debit charges. Whenever the total of column (2) exceeds the total of column (3), the net total will be identified with the credit symbol (CR).





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## (2) SECTION II - CONTROL TOTALS OF DISBURSEMENTS AND COLLECTIONS CLASSIFIED IN SECTION I

**Line 1 - Add: Payment Transactions Accomplished** - Show summary net totals according to accomplished (paid) month (current month and 2 prior months, as appropriate), of all charges and credits represented by voucher-schedules and other documentation processed by the Treasury disbursing center, including OPAC, SF 1166, SF 1081, SF 1096, and other similar forms.

**Line 2 - Deduct: Collections Received** - Show total collections received for deposit on SF 215, net of uncollectible items charged on SF 5515 and any related adjustments for the current accounting month which have been classified in Section I.

**Line 3 - Net Total Section II** - Show the net total of amount shown for line 1 and line 2. The net total of Section II must agree with the net total of Section I.

## (1) SECTION III - STATUS OF COLLECTIONS

**Line 1 - Balance of Undeposited Collections, Close of Preceding Month** - Show all collections on hand as of the close of the prior month. This amount must be the same as that reported on line 4, Section III, of the prior month's report. Any balance on line 1 of Section III which does not agree with the balance on line 4 for the preceding month will be rejected by the GOALS FMS 224 Subsystem, and an FMS phone number will appear.

**Line 2 - Add: Collections Received This Month** - Show the total amount of collections received net of any uncollectible items and related adjustments for the current accounting month. This amount must agree with the amount shown on line 2 of Section II.

**Line 3 - Deduct: Deposits Presented or Mailed to Bank** - Show the summary of all deposits made directly with Federal Reserve banks and branches and general depositories, based upon the data entered in block (2), (Date Presented or Mailed to Bank) of the SF 215, less related SF 5515 items charged back by depositories.

**Line 4 - Net Total, Section III** - Show the net total of lines 1 and 2 less 3.

## 9342-6 SUBMISSION

### STANDARD FORM 224

- (1) Financial Management Offices at NASA Centers will transmit the SF 224 to the Department of the Treasury via the on-line data entry system to be completed no later than the fifth working day following the close of the reporting month. The due date for the September 30 report will be prescribed annually in FMM Appendix 9391-1A.
- (2) One signed copy of the SF 224 will be retained at the Center with the supporting documents for use by GAO and OIG auditors.



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## **9342-7 VERIFICATION OF STANDARD FORM 224**

- a. The Department of the Treasury will compare the data submitted on the SF 224 against the control totals maintained. In case of discrepancies, the Department of the Treasury will provide a Statement of Differences (TFS Form 6652) to the NASA Center and NASA Headquarters through GOALS. An amended or revised SF 224 to correct the discrepancies will not be submitted to the Department of the Treasury. Adjustments or corrections will be reported and noted on the SF 224 for the succeeding month.
- b. Each Center Deputy Chief Financial Officer (Finance) will determine that expenditures reported on SF 224 reports are reconciled to applicable general ledger accounts, and to disbursements reported in the Financial Highlight Report.



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## 9342-6A STATEMENT OF TRANSACTIONS (SF-224)

National Aeronautics and Space Administration  
Code BF  
Washington, DC 20546

80-00-0087  
08/31/98

### Section I

| (1)<br>Appropriation, Fund,<br>or Receipt Account | (2)<br>Receipts and Collections Credited to<br>Appropriation or Fund Accounts | (3)<br>Gross<br>Disbursements |
|---|---|-------------------------------|
| 8060103   |   | XX                            |
| 8050103   |   | XX                            |
| 806/70105   |   | XX                            |
| 805/60105   |   | XX                            |
| 806/80107   |   | XX                            |
| 805/70107   |   | XX                            |
| 80X0107   |   | XX                            |
| 806/70108   |   | XX                            |
| 805/60108   |   | XX                            |
| 804/50108   |   | XX                            |
| 80X0108   |   | XX                            |
| 80F3875   | XX  | XX                            |
| 80F3880   | XX  | XX                            |
| 80X6875   |   | XX                            |
| 801435  | XX  |                               |
| 803220  | XX  |                               |
| Other Agency Symbols<br>Numerically               |   |                               |
|   | XX  | XXX                           |
| Net Total Section I                               |   | XXXX                          |

### Section II

|  |     |      |
|--|-----|------|
| 1. Add: Payment Transactions Accomplished: |     |      |
| This Month                                 | XXX |      |
| Prior Month (7/98)                         | XXX |      |
| Prior Month (6/98)                         | XXX |      |
| Total Payments                             |     | XXXX |
| 2. Deduct: Collections Received            |     | XX   |
| 3. Net Total Section II                    |     | XXXX |

### Section III

|  |    |      |
|--|----|------|
| 1. Balance of Undeposited Collections,<br>Close of Preceding Month |    | XX   |
| 2. Add: Collections Received This Month                            |    | XX   |
| 3. Deduct: Deposits Presented or Mailed to Bank                    |    |      |
| This Month   | XX |      |
| Prior Month (7/98)   | XX |      |
| Total Deposits Presented or Mailed to Bank                         |    | XX   |
| 4. Net Total, Section III  |    | XXXX |

Date \_\_\_\_\_ Signature/Title \_\_\_\_\_



# NASA Financial Management Manual

## **FMM 9343 REPORT ON RECEIVABLES DUE FROM THE PUBLIC**

### **9343-1 GENERAL**

The Report on Receivables Due From the Public (Receivables Report) is required by the U. S. Department of the Treasury to provide data on the status and condition of NASA's public debt in accordance with the Debt Collection Act of 1982 and the Debt Collection Improvement Act (DCIA) of 1996.

This section sets forth the Agencywide system for preparation and submission of the Receivables Report as required by the supplement to Volume I of the Asset Management Manual entitled, "Managing Federal Receivables".

These instructions are applicable to all Centers. Data will only be submitted for non-Government, non-credit accounts receivable.

### **9343-2 REQUIREMENTS**

a. **GENERAL.** Each Center is required to submit a consolidated Receivables Report (see FMM Appendix 9343-2A) annually for all fund sources, as of September 30 each year. Code BFB will consolidate the data and submit the required report to the Department of the Treasury. See FMM 9311-3 for external reporting of this data by Headquarters. Code BFZ will analyze the reports to determine effectiveness of collection action.

#### **b. ADDITIONAL REQUIREMENTS**

(1) **Summary Accounts Receivable Worksheet.** Centers are required to submit a Summary Accounts Receivable Worksheet showing the total non-Government amount for general ledger accounts 1120, 1140, 1150, 1170, 1180, and 1190 (see FMM Appendix 9343-2B). The amount reported for each of the accounts listed must agree with the GLAS non-Government accounts receivable input to Headquarters. The total amount of these general ledger accounts must equal the amount submitted on the annual Receivables Report (Part I, Section A, Line (7) ending balance).



# NASA Financial Management Manual

- (2) **Accounts Receivable Worksheet.** Separate Accounts Receivable Worksheets will be submitted for general ledger accounts 1120, 1140, 1150, 1170, 1180, and 1190 (see FMM Appendix 9343-2C). The total in Column 5 of each worksheet must agree with the amount reported in the Summary Accounts Receivable Worksheet. Accounts receivable which are more than 60 days delinquent will be listed individually on the worksheets. Totals will be entered for accounts receivable which are current or less than 61 days delinquent. An explanation of the collection status of each account receivable over 60 days delinquent is also required (see FMM Appendix 9343-2D). For any debt over 180 days delinquent which has not been turned over to Treasury for collection, a full explanation of the reason the debt has not been transferred is required.

## **9343-3 INSTRUCTIONS FOR REPORT ON RECEIVABLES DUE FROM THE PUBLIC**

Directions for completing the Receivables Report are contained in the Online Workbook provided by the Debt Management Services (DMS) of the Department of the Treasury. The workbook can be accessed through the DMS web site at <http://www.fms.treas.gov/debt/dmrpts.html>.

### **a. PART I, STATUS OF RECEIVABLES, SECTION A, RECEIVABLES AND COLLECTIONS**

- (1) Debts are reported at gross book value (the accounts receivable amount prior to the applicable allowance for loss on accounts receivable) unless stated otherwise.
- (2) The Beginning FY Balance (Part I, Section A, Line (1)) in this section should equal the ending balance reported for the previous fiscal year.
- (3) The Ending Balance (Part I, Section A, Line (7)) in this section should equal the total of the Summary Accounts Receivable Worksheet.
- (4) The Allowance for Loss on Accounts Receivable is not reported in the body of the report. The total of the allowance accounts is stated as a footnote in Part III of the Report.

### **b. PART I, STATUS OF RECEIVABLES, SECTION B, DELINQUENT DEBT BY AGE**

- (1) Debts are reported by age at gross book value, unless stated otherwise.
- (2) Debts reported in this section will equal amounts stated on the Accounts Receivable Worksheets.



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c. **PART II, DEBT MANAGEMENT TOOL AND TECHNIQUE PERFORMANCE DATA, SECTION A, DELINQUENT DEBT 180 DAYS OR LESS**

- (1) Debts in this section are eligible to be sent to the Department of Treasury for cross servicing after appropriate written demands are issued and all measures of due process are completed.
- (2) The dollar amount on line (1) will equal the amounts in Part I, Section B, lines (1)(A) and (1)(B) of the Receivables Report.

d. **PART II, DEBT MANAGEMENT TOOL AND TECHNIQUE PERFORMANCE DATA, SECTION B, DEBT ELIGIBLE FOR REFERRAL TO TREASURY FOR OFFSET AND CROSS SERVICING.**

- (1) Debts reported in this section are required by DCIA to be transferred to the Department of the Treasury for cross servicing.
- (2) The dollar amount on line (1)(A) will equal the amount in Part I, Section B, lines (1)(C) through (1)(F) added to Part II, Section D, lines (1)(A) through (1)(D) of the Receivables Report.

e. **PART II, DEBT MANAGEMENT TOOL AND TECHNIQUE PERFORMANCE DATA, SECTION C, COLLECTIONS**

- (1) This section captures information on all collections of delinquent accounts by management tool and technique.
- (2) The effectiveness of current debt collection strategies can be assessed with this information.

f. **PART II, DEBT MANAGEMENT TOOL AND TECHNIQUE PERFORMANCE DATA, SECTION D, DEBT DISPOSITION**

- (1) This section includes the number and dollar amount of selected categories of debts written off.
- (2) Lines (1)(A) through (1)(D) includes debts that are written off, but the agency is still pursuing collection action.

g. **PART III, FOOTNOTES**

- (1) Provide footnotes as required in the instructions for the Receivables Report or for clarification of data inconsistent with the line definitions provided in the instructions.
- (2) Report amounts in the accounts for Allowance for Loss on Accounts Receivable in this section.



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## **9343-4 SUBMISSION**

- a. **FORM OF SUBMISSION.** A completed copy of the Receivables Report and related worksheets are attached as FMM Appendix 9343-2A through 2D. Blank copies of the Receivables Report may be obtained from the Department of the Treasury. Copies of the worksheets may also be found at the website indicated on FMM Appendix 9343-4A.
- b. **DUE DATE.** The annual Receivables Report and related worksheets will be forwarded to NASA Headquarters, Chief, Accounting, Reporting and Analysis Branch, Code BFB. The due date for the annual September 30 report will be prescribed in FMM Appendix 9391-11A, NASA Center Financial Statement Checklist.
- c. **CERTIFICATION.** The Center Deputy Chief Financial Officer, Finance (DCFO (F)) must certify that the information presented in the report is accurate and consistent with data in NASA's accounting system. This certification must be submitted with the Receivables Report to Headquarters.
- d. **MAILING.** An original and one copy of the report will be mailed to Headquarters. The envelope containing the report will bear the following legend in the lower left-hand corner:  
  
"Financial Reports - Please deliver unopened to Chief, Accounting, Reporting, and Analysis Branch, Code BFB."



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## 9343-2A REPORT ON RECEIVABLES DUE FROM THE PUBLIC

|  |                      |                                    |                        |
|--|----------------------|------------------------------------|------------------------|
| <b>Report on Receivables Due From the Public</b> |                      |                                    |                        |
| <b>Reporting Entity Code:</b>                    | <u>AIN</u>           | <b>Fiscal Year:</b>                | <u>2001</u>            |
|  |                      | <b>Quarter:</b>                    | <u>4<sup>th</sup></u>  |
| <b>Type of Receivable:</b>                       | <b>Direct Loans:</b> | <b>Defaulted Guaranteed Loans:</b> | <b>Administrative:</b> |
|  |                      |                                    | X                      |
| <b>Part I Status of Receivables</b>              |                      |                                    |                        |
|  |                      | <b>Number</b>                      | <b>Dollars</b>         |
| <b>Section A Receivables and Collections</b>     |                      |                                    |                        |
| (1) Beginning FY Balance                         |                      | 100                                | 10,000                 |
| (2) New Receivables (+)                          |                      | 400                                | 41,850                 |
| (3) Accruals (+)                                 |                      |                                    | 500                    |
| (4) Collections on Receivables (-)               |                      |                                    | 41,000                 |
| (A) At Agency                                    |                      |                                    | 40,500                 |
| (B) At Third Party                               |                      |                                    | 500                    |
| (C) Asset Sales                                  |                      |                                    | 0                      |
| (D) Other – must footnote                        |                      |                                    | 0                      |
| (5) Adjustments                                  |                      | 10                                 | 1,500                  |
| (A) Reclassified/Adjusted Amounts (+ or -)       |                      |                                    | 1,500                  |
| (B) Adjustments Due to Sale of Assets (+ or -)   |                      |                                    | 0                      |
| (C) Consolidations (+ or -)                      |                      |                                    | 0                      |
| (6) Amounts Written Off (-)                      |                      | 2                                  | 300                    |
| (A) Currently not Collectible (-)                |                      | 1                                  | 250                    |
| (B) Written off and Closed Out (-)               |                      | 1                                  | 50                     |
| (7) Ending Balance                               |                      | 95                                 | 9,550.                 |
| (A) Foreign/Sovereign                            |                      | 0                                  | 0                      |
| (B) State and Local Government                   |                      | 5                                  | 700                    |
| (8) Rescheduled Debt                             |                      |                                    |                        |
| (A) Delinquent                                   |                      | 0                                  | 0                      |
| (B) Non-Delinquent                               |                      | 1                                  | 50                     |
| (9) Interest & Late Charges                      |                      |                                    | 750                    |
| <b>Section B Delinquent Debt by Age</b>          |                      |                                    | 0                      |
| (1) Total Delinquencies                          |                      | 30                                 | 1500                   |
| (A) 1-90 Days                                    |                      |                                    | 700                    |
| (B) 91-180 Days                                  |                      |                                    | 99                     |
| (C) 181-365 Days                                 |                      |                                    | 150                    |
| (D) 1-2 Years                                    |                      |                                    | 200                    |
| (E) 2-6 Years                                    |                      |                                    | 310                    |
| (F) 6-10 Years                                   |                      |                                    | 40                     |
| (G) Over 10 Years                                |                      |                                    | 1                      |
| (2) Commercial                                   |                      | 20                                 | 1,000                  |
| (3) Consumer                                     |                      | 10                                 | 500                    |
| (4) Foreign/Sovereign Debt                       |                      | 0                                  | 0                      |





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## 9343-2A REPORT ON RECEIVABLES DUE FROM THE PUBLIC

| Report on Receivables Due From the Public   |        |         |
|---|--------|---------|
| Part II Debt Management Tool and Technique Performance Data   |        |         |
|   | Number | Dollars |
| <b>Section A Delinquent Debt 180 Days or Less</b>   |        |         |
| (1) Total Delinquencies 1-180 Days  |        | 799     |
| (A) In Bankruptcy   | 1      | 69      |
| (B) In Forbearance or In Formal Appeals Process   | 0      | 0       |
| (C) In Foreclosure  | 0      | 0       |
| (D) At Private Collection Agencies  | 0      | 0       |
| (E) At DOJ  | 1      | 40      |
| (F) Eligible for Internal Offset  | 0      | 0       |
| (G) In Wage Garnishment   | 0      | 0       |
| (H) At Treasury for Cross Servicing   | 14     | 535     |
| (I) At Treasury for Offset  | 0      | 0       |
| (J) At Agency   | 4      | 155     |
| (K) Other - must footnote   | 0      | 0       |
| <b>Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing</b>                |        |         |
| (1) Debt Eligible for Referral to Treasury for Offset   |        |         |
| (A) Delinquent Debt Over 180 Days and Currently not Collectible                                       |        | 700     |
| (B) In Bankruptcy (-)   | 2      | 85      |
| CC) Foreign/Sovereign Debt (-)  | 1      | 20      |
| (D) In Forbearance or Formal Appeals Process (-)  | 1      | 50      |
| (E) In Foreclosure (-)  | 0      | 0       |
| (F) Othr - must footnote (+ or -)   | 0      | 0       |
| (G) Debt Eligible for Referral to Treasury for Offset   | 5      | 545     |
| (H) Debt Referred to DOJ/Litigation (-)   | 0      | 0       |
| (I) Debt Eligible for Referral to Offset by Agency  | 5      | 545     |
| (J) Debt Referred to Treasury for Offset (-)  | 0      | 0       |
| (K) Balance of Debt Eligible for referral by the Agency   | 5      | 545     |
| (2) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing |        |         |
| (A) Debt Eligible for Referral to Treasury for Offset by Agency                                       | 5      | 545     |
| (B) At PCAs (-)   | 0      | 0       |
| (C) Eligible for Internal Offset (-)  | 1      | 100     |
| (D) Debt Exempted by Treasury from Cross Servicing (-)  | 1      | 15      |
| (E) Othr - must footnote (+ or -)   | 0      | 0       |
| (F) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing | 3      | 430     |
| (G) Debt Referred to Treasury for Cross Servicing (-)   | 1      | 100     |
| (H) Balance of Debt Eligible for referral by the Agency   | 2      | 330     |



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| <b>Section C Collections</b>   |           |            |
|--|-----------|------------|
| (1) Collections on Delinquent Debt                                     |           | <b>750</b> |
| (A) By Private Collection Agencies                                     | <b>0</b>  | <b>0</b>   |
| (B) By Litigation  | <b>0</b>  | <b>0</b>   |
| (C) By Internal Offset   | <b>3</b>  | <b>30</b>  |
| (D) By Third Party   | <b>0</b>  | <b>0</b>   |
| (E) By Asset Sales   | <b>0</b>  | <b>0</b>   |
| (F) By Wage Garnishment  | <b>1</b>  | <b>10</b>  |
| (G) By Treasury or a Designated Debt Collection Center Cross Servicing | <b>2</b>  | <b>40</b>  |
| (H) By Treasury Offset   | <b>1</b>  | <b>20</b>  |
| (I) By Agency  | <b>28</b> | <b>650</b> |
| (J) Other - must footnote  | <b>0</b>  | <b>0</b>   |



# NASA Financial Management Manual

## 9343-2A REPORT ON RECEIVABLES DUE FROM THE PUBLIC

### Report on Receivables Due From the Public

#### Part II - Debt Management Tool and Technique Performance Data

|  | Number | Dollars |
|--|--------|---------|
| <b>Section D</b>   |        |         |
| <b>Debt Disposition</b>  |        |         |
| (1) Currently not Collectible (Written Off and Not Closed Out)             | 0      | 0       |
| (A) At Private Collection Agencies   | 0      | 0       |
| (B) At Treasury or a Designated Debt Collection Center for Cross Servicing | 0      | 0       |
| (C) At Treasury for Offset   | 0      | 0       |
| (D) Othr - must footnote   | 0      | 0       |
| (2) Reported to IRS on Form 1099-C (Written Off and Closed Out)            | 0      | 0       |

#### Part III - Footnotes

Total Allowances for Loss on Accounts Receivable      \$200.00  
equals

#### Agency Contact Information

|                          |       |                   |       |
|--------------------------|-------|-------------------|-------|
| Prepaer's Name:          | _____ | Telephone Number: | _____ |
| Prepaer's Facsimile No.: | _____ | E-Mail Address:   | _____ |
| Supervisor's Name:       | _____ | Telephone Number: | _____ |
| Address:                 | _____ | E-Mail Address:   | _____ |
| City:                    | _____ | State:            | _____ |
|                          | _____ | Zip Code:         | _____ |



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## **9343-2B SUMMARY ACCOUNTS RECEIVABLE WORKSHEET**

### ***SUMMARY ACCOUNTS RECEIVABLE*** **(IN WHOLE DOLLARS)**

| <b>GL ACCOUNT</b> | <b>TOTAL NON-GOVERNMENT</b> |
|-------------------|-----------------------------|
|                   |                             |
| <b>1120</b>       | 4,299.00                    |
| <b>1140</b>       | 1,000.00                    |
| <b>1150</b>       | 2,000.00                    |
| <b>1170</b>       | 1,500.00                    |
| <b>1180</b>       | 350.00                      |
| <b>1190</b>       | 401.00                      |
|                   |                             |
| <b>TOTAL</b>      | 9,550.00                    |



# NASA Financial Management Manual

## 9343-2C Accounts Receivable Worksheet

### ACCOUNTS RECEIVABLE WORKSHEET

Outstanding Accounts Receivable (Non-Government)

As of 9/30/2001

(In Whole Dollars)

Check one:

20

50

180

40

70

190

|                  | 1                   | 2                             | 3                              | 4                       | 5                      | 6                                 | DELINQUENT |               |               |                |                 | 11             | 12 |
|------------------|---------------------|-------------------------------|--------------------------------|-------------------------|------------------------|-----------------------------------|------------|---------------|---------------|----------------|-----------------|----------------|----|
| #                | DEBTOR/<br>CUSTOMER | CENTER<br>ADVANCE<br>RECEIVED | CUMULATIVE<br>COST<br>INCURRED | CUMULATIVE<br>COLLECTED | ACCOUNTS<br>RECEIVABLE | CURRENT<br>ACCOUNTS<br>RECEIVABLE | 1-30 DAYS  | 31-60<br>DAYS | 61-90<br>DAYS | 91-180<br>DAYS | 181-365<br>DAYS | OVER 1<br>YEAR |    |
| 1                | Current             | YES                           | 6,000.00                       | 3,000.00                | 3,000.00               | 3,000.00                          |            |               |               |                |                 |                |    |
| 2                | < 30 days           | YES                           | 8,000.00                       | 7,500.00                | 500.00                 |                                   | X          |               |               |                |                 |                |    |
| 3                | < 60 days           | YES                           | 4,000.00                       | 3,960.00                | 40.00                  |                                   |            | X             |               |                |                 |                |    |
| 4                | Comp. Co.           | YES                           | 3,000.00                       | 2,900.00                | 100.00                 |                                   |            |               | X             |                |                 |                |    |
| 5                | Copier Co.          | YES                           | 1,800.00                       | 1,740.00                | 60.00                  |                                   |            |               | X             |                |                 |                |    |
| 6                | Print Co.           | YES                           | 299.00                         | 200.00                  | 99.00                  |                                   |            |               |               | X              |                 |                |    |
| 7                | R & D Co.           | YES                           | 10,000.00                      | 9,900.00                | 100.00                 |                                   |            |               |               |                | X               |                |    |
| 8                | Default Co.         | YES                           | 15,900.00                      | 15,500.00               | 400.00                 |                                   |            |               |               |                |                 | X              |    |
| 9                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 0                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 1                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 2                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 3                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 4                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 5                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 6                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 7                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 8                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| 9                |                     |                               |                                |                         |                        |                                   |            |               |               |                |                 |                |    |
| <b>L Account</b> | <b>Total</b>        |                               |                                |                         | <b>4,299.00</b>        |                                   |            |               |               |                |                 |                |    |



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## **9343-2D COLLECTION STATUS OF ACCOUNTS RECEIVABLE OVER 60 DAYS DELINQUENT**

### **GL ACCT. 1120:**

- #4 - Sent 3rd delinquent notice 9/25/2000 by registered letter; debtor promised payment by 10/31/2000
- #5 - Sent 3rd delinquent notice 9/20/2000 by registered letter; unable to deliver; will turn over to the Department of Treasury for cross servicing.
- #6 - Company states funds will be available for payment 10/2000. Follow-up set for 10/20/2000.
- #7 - Turned over to Treasury for cross servicing 7/2000.
- #8 - Returned from the Department of Treasury, not able to collect. Will be written off next quarter.

**EXAMPLE - SIMILAR COMMENTS WOULD BE PROVIDED FOR  
1140, 1150, 1170, 1180 AND 1190**



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## **9343-4A ACCOUNTS RECEIVABLE WORKSHEETS**

See Supplemental FMM Data, Reports at <http://www.hq.nasa.gov/fmm/fmmsupp.htm> for blank copies of the worksheets.

**Report Titles and Numbers: Accounts Receivable Report and Worksheets**

**9343-4A.xls**

**NOTE: When you select the worksheet, the Unknown File Type window will appear. Select Save File and save the worksheet as an Excel document. Go to Microsoft Excel to view the worksheet.**